

Exhibit E

CHOATE, HALL & STEWART
A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS
EXCHANGE PLACE
53 STATE STREET
BOSTON, MASSACHUSETTS 02109-2804
TELEPHONE (617) 248-5000 FAX (617) 248-4000
WWW.CHOATE.COM

September 24, 2004

Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

No. 0649546 EWW
Invoice No. 1218778

For professional services rendered during August 2004
as described on the attached computer print-outs:

First Hartford Corp.	
Fees for services.....	\$19,583.32
Ancillary services and disbursements.....	267.09

UNBILLED TIME DETAIL

J649546 SBK Associates
0013 First Hartford Corp.
Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

Case 1:04-cv-10402-NMG
07/24/2006 Filed

DATE WORKED	SERVICES RENDERED	ENTRY MONTH	WORK CODES	HOURS WORKED	WORKING ATTY	RATE	BOOK FEE
07/01/04	Prepare for Rule 37.1 conference; review all discovery and responses thereto; conference with R. Rothberg re: same; Rule 37.1 conference; draft motion to compel and plan interrogatories and requests for admission.	0704		5.00	Kenna	450	2,250.00
07/04/04	C-LCK, Rule 37.1 Conference, Reg S-B issue	0704		1.30	Rothberg	495	643.50
07/06/04	Draft Motion to Compel Production of Documents by First Hartford Corporation.	0704		5.75	Kenna	450	3,037.50
07/07/04	Review and revise Motion to Compel Production of Documents; conference with R. Kaplan regarding same; e-mail correspondence with J. Handler regarding same.	0704		1.25	Kenna	450	562.50
07/08/04	Review and comment on Motion to Compel	0704		.40	Rothberg	495	198.00
07/08/04	Review and revise Motion to Compel Production of Documents by First Hartford Corporation.	0704		2.00	Kenna	450	900.00
07/08/04	Review Charter and bylaws re access to shareholder list	0704		.30	Rothberg	495	148.50
07/09/04	T-LCK	0704		.10	Rothberg	495	49.50
07/09/04	Legal research regarding proxy fraud cases; draft Motion to Compel Production of Documents from First Hartford Corporation; review and revise memorandum in support of Motion to Compel; file Motion electronically with Federal Court.	0704		5.50	Kenna	450	2,475.00
07/14/04	Review documents produced by FHC; e-mail correspondence to counsel for FHC regarding same; conference regarding documents produced with R. Kaplan and R. Rothberg.	0704		1.00	Kenna	450	450.00
07/14/04	T-LCK	0704		.20	Rothberg	495	99.00
07/15/04	Review minutes and 10-k's produced	0704		3.20	Rothberg	495	1,584.00
07/19/04	Conference with R. Kaplan re: status; attention to document production by FHC.	0704		.25	Kenna	450	112.50
07/22/04	Conference with R. Rothberg re: review of documents and request for additional documents from FHC.	0704		.25	Kenna	450	112.50
07/22/04	Think about and draft document requests, T-LCK.	0704		1.00	Rothberg	495	495.00
07/26/04	Review opposition to motion to compel; conferences with R. Rothberg	0704		1.00	Kenna	450	450.00

UNBILLED TIME DETAIL

AS OF 08/31/04
 0013 SBK Associates
 First Hartford Corp.
 Richard E. Kaplan, Manager
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 2345 Washington Street, Suite 101
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0649546
 07/20/04 Email correspondence re: FHC opposition to motion to compel; attention to legal research re: motion compel.

07/21/04 Conference with A. Harmon re: legal research; attention to status of document production by FHC.

07/22/04 Retrieval of motion to compel and opposition; retrieval of cases cited in opposing party's brief

08/02/04 Review of opposition to motion to compel and cited authority

08/03/04 2T-LCK, T-Rich, T-Handler office, Revise proposed protective order

08/13/04 Conferences with R. Rothberg regarding strategy regarding protective order and FHC production of documents.

08/14/04 Review Rothberg revisions to proposed protective order; e-mail correspondence regarding same.

08/15/04 Review of motion filed by First Hartford Corporation; retrieval of cited cases and review of portions of decisions relating to sharing of corporate information with shareholders

08/19/04 T-Handler, T-LCK, Revise proposed confidentiality order

08/19/04 Drafting of memo of law distinguishing cases cited in First Hartford's brief

08/20/04 Review proposed revisions to stipulated protective order and comment thereon.

08/20/04 Send proposed confidentiality order

08/10/04 Drafting of memo of law distinguishing cases cited in First Hartford's opposition to motion to compel

08/21/04 T-LCK, Revise and send draft confidentiality order

08/11/04 Conferences with R. Rothberg regarding stipulated protective order.

08/12/04 Conferences with R. Rothberg re: stipulated protective order and document production by FHC.

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 DATE
 WORKED
 SERVICES RENDERED
 re: additional documents to request from FHC.

07/15/04 2T-LCK, T-Rich, T-David, T-Handler re discovery

07/20/04 .75 Rothberg 495 371.25

07/21/04 .50 Kenna 450 225.00

07/22/04 .25 Kenna 450 112.50

07/23/04 .80 Harmon 245 196.00

08/04 .90 Harmon 245 220.50

08/04 .60 Rothberg 495 297.00

08/04 .50 Kenna 450 225.00

08/04 .50 Kenna 450 225.00

08/04 3.30 Harmon 245 808.50

08/04 .50 Rothberg 495 247.50

08/04 5.70 Harmon 245 1,396.50

08/04 .25 Kenna 450 112.50

08/04 .20 Rothberg 495 99.00

08/04 2.20 Harmon 245 539.00

08/04 .30 Rothberg 495 148.50

08/04 .50 Kenna 450 225.00

08/04 .50 Kenna 450 225.00

BILLING ATTORNEY ENW 0215 Eric W. Wodlinger
 CLIENT 0649546 SBK Associates
 MATTER 0013 First Hartford Corp.
 Prepared 09/23/04 For period ending 08/31/04

CHORTE, HALL & STEWART
AS OF 08/31/04

Page 3 (3)

UNBILLED TIME DETAIL

BILLING ATTORNEY EWW 0215 Eric W. Wodlinger
CLIENT: 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 09/23/04 For period ending 08/31/04

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First Hartford Corp.
Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

DATE WORKED	SERVICES RENDERED	WORKED HOURS	WORKING ATTY RATE	BOOK FEE
08/16/04	Review and revise Stipulated Protective Order and motion; e-mail correspondence with counsel for FHC regarding same.	0804 .75 Kenna	450	337.50
08/29/04	Drafting of memo of law on ways to distinguish cases cited by First Hartford	0804 6.20 Harmon	245	1,519.00
08/23/04	Review memorandum distinguishing cases cited by FHC in opposition to motion to compel.	0804 .25 Kenna	450	112.50
08/04/04	Conference with B. Rothberg re: FHC Motion to compel and status of case; review all recent e-mail correspondence; attention to FHC Motion to Compel; review FHC recently filed 10K.	0804 1.00 Kenna	450	450.00
08/30/04	T-LCK, Review Defendant's motion to compel	0804 .20 Rothberg	495	99.00
SUBTOTAL:		56.15	21,759.25	
MATTER TOTALS:		56.15	21,759.25	

WORKING ATTORNEY HOURS BOOK FEE

0227 Kenny	28.00	450	12,600.00
0231 Rothberg	9.05	495	4,479.75
1511 Harmon	19.10	245	4,679.50
MATTER TOTALS:	56.15		21,759.25

NET AMOUNT: 21,759.25

649545
0013CHORTE, HALL & STEWART
AS OF 08/31/04

Page 5 (5) UNBILLED DISBURSEMENTS DETAIL

BILLING ATTORNEY EWN 0215 Eric W. Wodlinger
CLIENT 0649545 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 09/23/04 For period ending 08/31/04

DATE	DISBURSEMENTS	AUTH	ENTRY	DISBURSEMENTS	ITEMS INDEX #	CHECK	AMOUNT
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Summary by disbursement type:

TOTAL DISBURSEMENTS: .00

Fees	21,759.25
Disbursements	.00